

# 2009 TAX RATE CARD

## British Columbia

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 17,060	15.00%	7.50%	2.08%	-5.76%
17,061 - 17,285	20.06%	10.03%	3.26%	-14.37%
17,286 - 29,441	23.26%	11.63%	7.16%	-9.73%
29,442 - 35,716	20.06%	10.03%	3.16%	-14.37%
35,717 - 40,726	22.70%	11.35%	6.46%	-10.54%
40,727 - 71,433	29.70%	14.85%	15.21%	-0.39%
71,434 - 81,452	32.50%	16.25%	18.71%	3.67%
81,453 - 82,014	36.50%	18.25%	23.71%	9.47%
82,015 - 99,588	38.29%	19.15%	25.94%	12.06%
99,589 - 126,263	40.70%	20.35%	28.96%	15.55%
126,264+	43.70%	21.85%	32.71%	19.91%

## Alberta

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 16,775	15.00%	7.50%	2.08%	-5.75%
16,776 - 40,736	25.00%	25.00%	10.23%	-5.76%
40,727 - 81,452	32.00%	16.00%	18.98%	4.39%
81,453 - 126,264	36.00%	18.00%	23.98%	10.19%
126,264+	39.00%	19.50%	27.73%	14.54%

## Saskatchewan

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 13,269	15.00%	7.50%	2.08%	-5.75%
13,270 - 40,113	26.00%	13.00%	8.33%	-5.75%
40,114 - 40,726	28.00%	14.00%	10.83%	-2.87%
40,727 - 81,452	35.00%	17.50%	19.58%	7.28%
81,453 - 114,609	39.00%	19.50%	24.58%	13.09%
114,609 - 126,263	41.00%	20.50%	27.08%	15.99%
126,264+	44.00%	22.00%	30.83%	20.34%

## Manitoba

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 14,866	15.00%	7.50%	2.08%	-5.76%
14,867 - 22,944	34.80%	17.40%	23.70%	7.00%
22,945 - 31,000	25.80%	12.90%	12.45%	-6.05%
31,001 - 40,726	27.75%	13.88%	14.89%	-3.21%
40,727 - 67,001	34.75%	17.38%	23.64%	6.93%
67,002 - 81,452	39.40%	19.70%	29.45%	13.67%
81,453 - 126,263	43.40%	21.70%	34.45%	19.47%
126,264+	46.40%	23.20%	38.20%	23.82%

## Ontario

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 12,203	15.00%	7.50%	2.08%	-5.75%
12,204 - 15,526	27.10%	13.55%	4.38%	-9.68%
15,527 - 36,848	21.05%	10.53%	3.23%	-7.72%
36,849 - 40,726	24.15%	12.08%	7.11%	-3.22%
40,727 - 64,881	31.15%	15.58%	15.86%	6.93%
64,882 - 73,698	32.98%	16.49%	16.87%	7.44%
73,699 - 76,411	35.39%	17.70%	19.88%	10.93%
76,412 - 81,452	39.41%	19.71%	22.59%	12.89%
81,453 - 126,263	43.41%	21.71%	27.59%	18.69%
126,264+	46.41%	23.21%	31.34%	23.04%

## Quebec

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 13,070	12.52%	6.26%	1.74%	-4.81%
13,071 - 38,385	28.52%	14.26%	11.74%	1.13%
38,386 - 40,726	32.52%	16.26%	16.74%	6.93%
40,727 - 76,770	38.37%	19.19%	24.04%	15.41%
76,771 - 81,452	42.37%	21.19%	29.04%	21.21%
81,453 - 126,263	45.71%	22.86%	33.22%	26.05%
126,264+	48.21%	24.11%	36.35%	29.69%

## Nunavut

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 11,664	15.00%	7.50%	2.73%	-6.91%
11,665 - 40,726	19.00%	9.50%	9.07%	-7.15%
40,727 - 81,452	29.00%	14.50%	17.37%	2.48%
81,453 - 126,263	35.00%	17.50%	25.01%	10.86%
126,264+	40.50%	20.25%	30.49%	17.22%

## Nova Scotia

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 11,394	15.00%	7.50%	2.08%	-5.76%
11,395 - 15,000	23.79%	11.90%	3.44%	-5.84%
15,001 - 20,000	28.79%	14.40%	9.69%	1.41%
20,001 - 29,590	23.79%	11.90%	3.44%	-5.84%
29,591 - 40,726	29.95%	14.98%	11.14%	3.09%
40,727 - 59,180	36.95%	18.48%	19.89%	13.24%
59,181 - 81,236	38.67%	19.34%	22.04%	15.73%
81,236 - 81,452	40.34%	20.17%	23.16%	16.86%
81,453 - 93,000	44.34%	22.17%	28.16%	22.66%
93,001 - 126,263	45.25%	22.63%	29.30%	23.99%
126,264+	48.25%	24.13%	33.05%	28.34%

## New Brunswick

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 14,365	15.00%	7.50%	2.08%	-5.76%
14,366 - 26,020	30.12%	15.06%	14.35%	-1.24%
26,021 - 35,707	25.12%	12.56%	8.10%	-8.49%
35,708 - 40,726	30.48%	15.24%	14.80%	-0.72%
40,727 - 71,415	37.48%	18.74%	23.55%	9.43%
71,416 - 81,452	38.80%	19.40%	25.20%	11.35%
81,453 - 116,105	42.80%	21.40%	30.20%	17.15%
116,106 - 126,263	43.95%	21.98%	31.64%	18.82%
126,264+	46.95%	23.48%	35.39%	23.17%

## Prince Edward Island

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,259	0.00%	0.00%	0.00%	0.00%
10,259 - 10,320	9.80%	4.90%	8.25%	-1.02%
10,321 - 14,999	24.80%	12.40%	10.33%	-6.78%
15,000 - 19,999	29.80%	14.90%	16.58%	0.47%
20,000 - 31,984	24.80%	12.40%	10.33%	-6.78%
31,985 - 40,726	28.80%	14.40%	15.33%	-0.98%
40,727 - 63,969	35.80%	17.90%	24.08%	9.17%
63,970 - 81,452	38.70%	19.35%	27.71%	13.38%
81,453 - 98,143	42.70%	21.35%	32.71%	19.18%
98,144 - 126,263	44.37%	22.19%	34.40%	20.08%
126,264+	47.37%	23.69%	38.15%	24.43%

## Newfoundland

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 13,511	15.00%	7.50%	2.08%	-5.76%
13,512 - 15,919	38.70%	19.35%	25.46%	18.97%
15,920 - 31,061	22.70%	11.35%	5.46%	-4.23%
31,062 - 40,726	27.80%	13.90%	11.83%	3.16%
40,727 - 62,121	34.80%	17.40%	20.58%	13.31%
62,122 - 81,452	37.50%	18.75%	23.96%	17.23%
81,453 - 126,263	41.50%	20.75%	28.96%	23.03%
126,264+	44.50%	22.25%	32.71%	27.38%

## Northwest Territories

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 12,664	15.00%	7.50%	2.08%	-5.75%
12,665 - 36,886	20.90%	10.45%	1.96%	-13.88%
36,887 - 40,726	23.60%	11.80%	5.33%	-9.97%
40,727 - 73,772	30.60%	15.30%	14.08%	0.18%
73,773 - 81,452	34.20%	17.10%	18.58%	5.40%
81,453 - 119,936	38.20%	19.10%	23.58%	11.20%
119,937 - 126,263	40.05%	20.03%	25.89%	13.88%
126,264+	43.05%	21.53%	29.64%	18.23%

## Yukon

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 15,420	16.41%	8.21%	2.73%	-6.91%
15,421 - 24,999	25.04%	12.52%	9.07%	-7.15%
25,000 - 40,726	22.04%	11.02%	5.32%	-11.50%
40,727 - 80,596	31.68%	15.84%	17.37%	2.48%
80,597 - 81,452	32.16%	16.08%	17.70%	2.38%
81,453 - 126,263	38.01%	19.01%	25.01%	10.86%
126,264+	42.40%	21.20%	30.49%	17.22%

This content is for general information purposes only and does not constitute advice. The content was provided by MacKenzie Financial as of the date of writing; however, we give no assurance or warranty regarding the accuracy, timeliness, or applicability of any of the contents. For prudent tax and financial advice, you should always seek the advice of an appropriately qualified professional. All content and information might be changed or updated without notice.